

Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application:

Listing of claims:

1-36. (Cancelled)

37. (New) Pallet foot for a pallet having:

- a) a cardboard tube having an angular cross-section, in which
- b) the cardboard tube has open areas providing a transverse passage through the pallet feet and having closed load-bearing areas, in which
- c) each of the closed, load-bearing areas is subdivided by stiffening walls into a plurality of chambers and in which
- d) the stiffening walls are formed from inwardly folded side walls of the cardboard tube,

characterized in that the cardboard tube is made from wound paper layers or wound recycled paper layers.

38. (New) Pallet foot according to claim 37, wherein the cardboard tube has a quadrangular or octagonal cross-sectional shape.

39. (New) Pallet foot according to claim 37, wherein the cardboard tube is made from a cardboard material hardened by means of water glass:

40. (New) Pallet foot according to claim 37, wherein the closed areas of the pallet feet have side walls provided with impressions essentially running parallel to the load direction.

41. (New) Pallet foot according to claim 37, wherein the closed areas are subdivided into in each case three or four chambers.

42. (New) Pallet foot according to claim 41, wherein the individual chambers of the closed

areas have the same shape.

43. (New) Pallet foot according to claim 37, wherein the stiffening walls are folded at folding grooves running parallel to the load direction.

44. (New) Pallet foot according to claim 37, wherein the stiffening walls of a closed area are bonded together flat.

45. (New) Pallet foot according to claim 37, wherein the cardboard tube has a through upper wall and a through lower wall, the stiffening walls being bonded to the upper wall and the lower wall.

46. (New) Pallet foot according to claim 37, wherein the closed areas have in each case at least one side window in order to connect the pallet foot to a crossbar.

47. (New) Pallet having:

- a) a substantially flat, planar cover plate,
- b) at least two pallet feet according to claim 37.

48. (New) Pallet according to claim 47, wherein the cover plate is made from cardboard or recycled cardboard.

49. (New) Pallet according to claim 47, wherein the pallet feet are bonded parallel to one another to the cover plate.

50. (New) Pallet according to claim 47 having at least one crossbar, which is connected to the pallet feet and runs perpendicular thereto.

51. (New) Method for the manufacture of a pallet foot for a pallet, having the following steps:

- 1. punching lines of cut in the circumferential surface of an angular cardboard tube in order to cut out stiffening walls;

2. stamping folding grooves in the circumferential surface of the cardboard tube in order to form folding grooves for folding the stiffening walls; and
 3. folding the stiffening walls in order to subdivide into chambers the load-bearing areas of pallet foot.
52. (New) Method according to claim 51, also having the following steps, which are performed prior to the other steps:
1. winding a continuous cardboard tube from paper or cardboard layers; and
 2. cutting the continuous cardboard tube to a desired length for forming a single cardboard tube.
53. (New) Method according to claim 51, also comprising the step of making impressions in the circumferential surface of the cardboard tube, the impressions running substantially parallel to the desired load direction.
54. (New) Method according to claim 53, wherein the steps of punching lines of cut, stamping folding grooves and forming impressions are performed simultaneously.
55. (New) Method according to claim 51, further including the step of impregnating the cardboard tube with water glass.
56. (New) Method according to claim 55, further including the step of compressing and heating the cardboard tube to harden the latter in void-free manner.
57. (New) Method according to claim 51, further including the step of applying adhesive to partial areas of the stiffening walls in order to bond the latter together.
58. (New) A system for manufacturing pallet feet comprising:
- a) a tube processing machine for punching lines of cut and making folding grooves in a circumferential surface of an angular cardboard tube; and
 - b) a folding machine for folding stiffening walls along the folding grooves for

forming load-bearing areas of a pallet foot.

59. (New) The system according to claim 58, further comprising:
- a) a tube winding machine for producing a continuous cardboard tube; and
 - b) a cutting device for cutting the continuous cardboard tube in order to provide a cardboard tube with the desired length.
60. (New) The system according to claim 58, in which the tube processing machine has an inner tool, which can be introduced into the cardboard tube and in which the inner tool can be radially expanded in order to engage on the inner wall of cardboard tube.
61. (New) The system according to claim 60, wherein the inner tube has replaceable working surfaces for grooving, stamping and punching.
62. (New) The system according to claim 60, wherein the inner tool has at least one electric heating element.
63. (New) The system according to claim 58, wherein the tube processing machine has outer tools, which comprise replaceable punching tools for punching lines of cut in the circumferential surface of the cardboard tube and replaceable stamping tools for making folding grooves in the circumferential surface of cardboard tube.
64. (New) The system according to claim 63, wherein the outer tools also have replaceable stamping tools for making impressions.
65. (New) The system according to claim 58, further comprising edge cutters for punching longitudinally directed lines of cut in the circumferential tube.
66. (New) The system according to claim 58, wherein the folding machine has vacuum exhausters in order to bend the stiffening walls outwards from the circumferential surface of cardboard tube.
67. (New) The system according to claim 58, wherein the folding machine has motor-driven

turn-in claws in order to fold the stiffening walls into the load-bearing areas of cardboard tube.

68. (New) The system according to claim 67, wherein the turn-in claws can be turned by stepping motors and moved pneumatically up and down.
69. (New) A method for the manufacture of a pallet comprising:
- (a) shaping blanks from an angular cardboard tube;
 - (b) dispatch of the blanks to the end user after step (a); and
 - (c) fixing the blanks to a suitable cover plate on the premises of the end user after step (b).
70. (New) The method according to claim 69, wherein the blanks are pallet feet or cross-struts.
71. (New) The method according to claim 69, also including the step of supplying the cover plate to the end user after step (c).